

110TH CONGRESS
1ST SESSION

H. R. 3949

To amend the Internal Revenue Code of 1986 to allow distilled spirits to be produced in dwelling houses, other connected structures, and certain other premises.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 23, 2007

Mr. STUPAK introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow distilled spirits to be produced in dwelling houses, other connected structures, and certain other premises.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. REPEAL OF PROHIBITION OF PRODUCTION OF**
4 **DISTILLED SPIRITS ON CERTAIN PREMISES.**

5 (a) REPEAL.—Section 5178(a)(1) of the Internal
6 Revenue Code of 1986 is amended—

7 (1) by striking subparagraph (B); and

8 (2) by redesignating subparagraph (C) as sub-
9 paragraph (B).

1 (b) CONFORMING AMENDMENTS.—

2 (1) Section 5601(a) of such Code (relating to
3 criminal penalties) is amended by striking paragraph
4 (6).

5 (2) Section 5505 of such Code (relating to ap-
6 plicability of provisions of this chapter) is amended
7 by striking subsection (b).

8 (3) Section 5178(b) of such Code is amended
9 by striking “(not specifically prohibited by section
10 5601(a)(6))”.

11 (4) Section 5178(c) of such Code is amended by
12 striking paragraph (2) and redesignating paragraphs
13 (3) and (4) as paragraphs (2) and (3), respectively.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this Act shall take effect on the date of the enactment
16 of this Act.

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